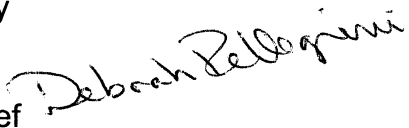


Memorandum

To: Honorable Carole Migden, Chairwoman
Honorable Claude Parrish, Vice Chair
Honorable Bill Leonard
Honorable John Chiang
Honorable Steve Westly

Date: November 21, 2003

From: Deborah Pellegrini, Chief
Board Proceedings Division



Subject: **April – July 2004 WORKLOAD PLAN RECOMMENDED FOR BOARD APPROVAL**

The Board Proceedings Division has prepared the attached proposed Board Workload Plan for the months of April through July 2004. I recommend your approval as part of the December 4, 2003 Board meeting's administrative session. The plan includes the following attachments:

1. Calendar of 2004 April - July Board Meetings.
2. Meeting formats for meetings held in Sacramento and Culver City.
3. April – July Calendar for the State Assessee Property Valuation.
4. April – July Calendar for the Assessment and Collection of Private Railroad Car Tax.

The proposed 2004 April - July Calendar of Board Meetings meets the constitutional requirement that a Board meeting be held in Sacramento every month. The proposed meeting dates also meet constitutional requirements for setting various tax rates as well as the State Assessed Unitary Values for State Assesseees.

The projected Southern California hearing workload is accommodated by having one two-day meeting in Culver City in the month of June.

The attached two-day meeting formats recommend that the meetings begin at 9:30 a.m. in Sacramento and 10:30 a.m. the first day in Culver City and 9:00 a.m. the second day.

The Board will approve the remainder of the 2004 Board Workload Plan at a subsequent Board meeting.

If you have any questions or concerns, please let me know.

DP:ka

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Attachments

cc: Mr. Timothy W. Boyer
Ms. Jean Ogrod
Mr. Jeff Vest
Ms. Janice Thurston
Mr. Lucian Khan
Mr. Gary Evans
Ms. Karen Anderson
Route Slip

Approved


Timothy W. Boyer

2004
April – July Proposed Board Dates

April

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
		1	1			
18	19	20	21	22	23	24
25	26	27	28	29	30	

SACRAMENTO - APRIL 13 & 14

May

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
		1	1			
30	31					

SACRAMENTO - MAY 25 & 26

June

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
		1	1			
20	21	22	23	24	25	26
27	28	29	30			
		1	1			

CULVER CITY - JUNE 15 & 16

SACRAMENTO - JUNE 30

July

S	M	T	W	T	F	S
				1	2	3
				1		
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

SACRAMENTO - JULY 1

**2004 BOARD WORKLOAD PLAN
DAILY FORMAT FOR BOARD MEETINGS**

SACRAMENTO MEETINGS

TUESDAY	9:30	Legislative Committee Customer Services and Administrative Efficiency Committee Business Taxes Committee Property Tax Committee Franchise, Business, and/or Property Tax Hearings Public Hearings
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WEDNESDAY	9:30	Franchise, Business and/or Property Tax Hearings Non-Appealance Matters Closed Session Administrative Agenda
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CULVER CITY MEETINGS

TUESDAY	10:30	Non-Appealance Matters Business and/or Franchise Tax Hearings Administrative Matters Closed Session
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WEDNESDAY	9:00	Business and/or Franchise Tax Hearings
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State Board of Equalization

2004 Calendar for State Assessee Property Valuation

- | | |
|----------------|--|
| January 2 | Valuation Division staff sends property statement to state assessees and informs them that when completed, copies of the staff's capitalization rate study and a summary of the staff's working papers on value indicators will be available upon request and that the staff will be available to discuss these data. |
| January 22 | Last day to file request with Chief, Board Proceedings Division, to be placed on the February 18 agenda to make presentations to the Board on capitalization rates and other factors and procedures affecting 2004-05 values of state-assessed properties. |
| February 18 | Board will hear state assessees' presentations on capitalization rates and other factors and procedures affecting the 2004-05 value of state-assessed properties. In lieu of oral presentations, assessees may submit written presentations to the Board Proceedings Division by February 18. |
| <i>March 1</i> | Last day for state assessees to timely file property statements with the Board. Failure to file timely will result in penalties unless an extension has been granted. Extensions are granted only in cases where good cause has been established. |
| March 30 | Last day to file request with Chief, Board Proceedings Division, to be placed on the April 14 agenda to make presentations to the Board on the valuation of state-assessed properties. |
| April 14 | Board will hear state assessees' presentations on the valuation of state-assessed properties. In lieu of oral presentations, assessees may submit written presentations to the Board Proceedings Division by April 7. |
| May | Staff discusses value indicators and supporting data with state assessees. |
| May 12 | Staff will provide to the Board the indicators of value and its recommendations for unitary values of state-assessed property. |
| May 26 | Board sets unitary values of state-assessed property. |
| May 31 | <ol style="list-style-type: none"> 1. Staff mails notices of unitary value and copies of Appraisal Data Reports to state assessees. 2. State assessees have until July 20 to file a petition for reassessment of unitary value. Board may grant one 15-day extension of time to file a petition for reassessment provided the request for an extension is filed with the Board prior to July 20. |

- | | |
|----------------------------|---|
| On or
before June
15 | <ol style="list-style-type: none">1. Staff mails notices of allocated assessed values and proposed assessed values of nonunitary property to state assessees.2. State assessees have until July 20 to file a petition for correction of an allocated assessed value. |
| On or
before July
15 | <p>Staff transmits estimates of total assessed value to County Auditors.</p> |
| On or
before July
31 | <ol style="list-style-type: none">1. Board adopts and staff transmits Board Roll of State-Assessed Property.2. Staff mails notices of assessed values of nonunitary property to state assessees.3. State assessees have until September 20 to file a petition for reassessment of nonunitary value. Board may grant one 15-day extension of time to file a petition for reassessment provided the request for an extension is filed with the Board prior to September 20. |

State Board of Equalization 2004 Calendar for Assessment and Collection of Private Railroad Car Tax

January 22	Last day to file request with Chief, Board Proceedings Division, to be placed on the February 18 agenda to make presentations to the Board on factors and procedures affecting 2004-05 values of private railroad cars.
February 3	Valuation Division staff sends Annual Report of Private Railroad Cars (BOE-519-PC) to private railroad car assessees. Staff informs assessees that when completed, a summary of staff's working papers will be available upon request. Staff will be available to discuss these values.
February 18	Board will hear private railroad car assessees' presentations on factors and procedures affecting 2004-05 taxable values of private railroad cars. In lieu of oral presentations, assessees may submit written presentations to the Board Proceedings Division by February 18.
April 30	Last day to file Annual Report of Private Railroad Cars. Failure to file timely will result in a penalty unless an extension has been granted. Extensions are granted only where good cause has been established.
July 2-13	Staff discusses taxable values and supporting data with private railroad car assessees.
On or Before August 1	<ol style="list-style-type: none"> 1. Board adopts Private Railroad Car Assessment Roll. 2. Staff mails notices of assessment and copies of working papers.